land is located shall be applied on Indian land. State procedural laws concerning the appointment and duties of private trustees shall not apply.

# § 179.4 Distribution of principal and income.

In all cases where the document creating the life estate does not specify a distribution of proceeds; or where the vested remainderman and life tenant have not entered into a written agreement approved by the Secretary providing for the distribution of proceeds; or where, by such document or agreement or by the application of State law, the open mine doctrine does not apply; the Secretary shall:

- (a) Distribute all rents and profits, as income, to the life tenant.
- (b) Distribute any contract bonus one-half each to the life tenant and the remainderman.
- (c) In the case of mineral contracts, invest the principal, with interest income to be paid the life tenant during the life estate, except in those instances where the administrative cost of investment is disproportionately high, in which case §179.4(d) shall apply. The principal will be distributed to the remainderman upon termination of the life estate.
- (d) In all other instances, distribute the principal immediately according to the formulas set forth in §179.5, investing all proceeds attributable to any contingent remainderman in an account, with disbursement to take place upon determination of the contingent remainderman

# §179.5 Value of life estates and remainders.

- (a) The value of a life estate shall be determined by the formula: Value of Life Estate =  $P \times L$ , where P = Value of principal, and L = Life estate factor for the age and sex of the life tenant, as shown in Column 2 on tables A(1) and A(2).
- (b) The value of a remainder shall be determined by the formula: Value of Remainder =  $P \times R$ , where P = Value of principal, and R = Remainder factor for the age and sex of the life tenant, as shown in Column 3 on tables A(1) and A(2).

TABLE A(1)—SINGLE LIFE MALE, 6 PERCENT, SHOWING THE PRESENT WORTH OF A LIFE ESTATE INTEREST, AND OF A REMAINDER IN-TEREST

	IERESI		
	(1)—Age	(2)—Life estate	(3)—Re- mainder
0.		0.9305	0.06295
1.		.96217	.03783
2.		.96170	.03830
3.		.96053	.03947
4.		.95905	.04095
5.		.95732	.04268
6.		.95540	.04460
7.		.95331	.04669
8.		.95195	.04895
9 .		.94861	.05139
10		.94598	.05402
11		.94316	.05684
12 13		.94019	.05981
14		.93708 .93391	.06292 .06609
15		.93069	.06931
16		.92746	
			.07254
17 18		.92419	.07581 .07911
19		.92089 .91751	.08249
20		.91403	.08597
21		.91046	.08954
22		.90678	.09328
23		.90292	.09702
24		.89884	.10116
25		.89445	.10555
26		.88972	.11028
27		.88465	.11535
28		.87925	.12075
29		.87353	.12647
30		.86750	.13250
31		.86117	.13883
32		.85451	.14549
33		.84752	.15248
34		.84020	.15980
35		.83255	.16745
36		.82455	.17545
37		.81622	.18378
38		.80755	.19245
39		.79854	.20146
40		.78923	.21077
41		.77960	.22040
42		.76967	.23033
43		.75944	.24056
44		.74891	.25109
45		.73808	.26192
46		.72695	.27305
47		.71552	.28448
48		.70385	.29615
49		.69198	.30802
50		.67997	.32003
51		.66785	.33215
52		.65560	.34440
53		.64320	.35680
54		.63060	.36940
55		.61776	.38224
56		.60466	.39534
57		.59131	.40869
58		.57778	.42222
59		.56417	.43583
66		EE050	44040
60		.55052	.44948
61		.53687	.46313

## § 179.5

Table A(1)—Single Life Male, 6 Percent, Showing the Present Worth of a Life Estate Interest, and of a Remainder Interest—Continued

TABLE A(2)—SINGLE LIFE FEMALE, 6 PERCENT, SHOWING THE PRESENT WORTH OF A LIFE ESTATE INTEREST, AND OF A REMAINDER IN-TEREST—Continued

(1)—Age	(2)—Life estate	(3)—Re- mainder	(1)—
62	.52321	.47679	5
63	.50954	.49046	6
64	.49585	.50415	7
65	.48212	.51788	8
66	.46836	.53164	9
67	.45458	.54542	10
68	.44077	.55923	10
69	.42689	.57311	11 12
70	.41294	.58706	13
71	.39889	.60111	14
			15
72	.38474	.61526	
73	.37051	.62949	16
74	.35624	.64376	17
75	.34194	.65806	18
76	.32761	.67239	19
77	.31327	.68673	
78	.29895	.70105	20
79	.28481	.71519	21
			22
80	.27098	.72902	23
81	.25773	.74227	24
82	.24527	.75473	25
83	.23354	.76646	26
84	.22217	.77783	27
85	.21070	.78930	28
86	.19955	.80045	29
	.18870	.81130	30
87 88	.17822	.82178	00
			31
89	.16831	.83169	32
90	.15922	04070	33
		.84078	34
91	.15097	.84903	35
92	.14350	.85650	
93	.13681	.86319	36
94	.13081	.86919	37
95	.12535	.87465	38
96	.11998	.88002	39
97	.11487	.88513	40
98	.10999	.89001	
99	.10532	.89468	41
			42
100	.10087	.89913	43
101	.09661	.90339	44
102	.09250	.90750	45
103	.08846	.91154	46
104	.08439	.91561	47
105	.08000	.92000	48
			49
106	.07471	.92529	50
107	.06718	.93282	JU
108	.05426	.94574	51
109	.02830	.97170	52
			53

Table A(2)—Single Life Female, 6 Percent, Showing the Present Worth of a Life Estate Interest, and of a Remainder Interest

(1)—Age	(2)—Life estate	(3)—Re- mainder
0	0.95383	0.04617
1	.97370	.02630
2	.97372	.02628
3	.97308	.02692
1	97217	02783

(1)—Age			
6         96989         .03011           7         .96853         .03147           8         .96703         .03297           9         .96541         .03459           10         .96365         .03635           11         .96176         .03824           12         .95975         .04025           13         .95764         .04236           14         .95543         .04457           15         .95314         .04866           16         .95076         .04924           17         .94829         .05171           18         .94572         .05428           19         .94303         .05697           20         .94021         .05979           21         .93724         .06276           22         .93412         .06588           23         .93085         .06915           24         .92739         .07261           25         .92375         .07625           26         .91993         .08007           27         .91591         .08409           28         .91168         .08832           29         .90725<	(1)—Age	(2)—Life estate	(3)—Re- mainder
7         96853         .03147           8         .96703         .03297           9         .96541         .03459           10         .96365         .03635           11         .96176         .03824           12         .95975         .04025           13         .95764         .04236           14         .95543         .04457           15         .95314         .04866           6         .95076         .04924           17         .94829         .05171           18         .94572         .05428           19         .94303         .05697           20         .94021         .05979           21         .93724         .06276           23         .93085         .06915           24         .92739         .07261           22         .93412         .06588           23         .93085         .06915           24         .92739         .07261           25         .92375         .07625           .992375         .07625         .99375           .07625         .99375         .07625           .9939	5	.97110	.02890
8	6	.96989	.03011
9	7	.96853	.03147
10         96365         03635           11         96176         03824           12         95975         04025           13         95764         04436           14         95543         04457           15         95314         04866           16         95076         04924           17         94829         05171           18         94572         05428           19         94303         05697           20         94021         05979           21         93724         06276           22         93412         06588           23         93085         06915           24         92739         07261           25         92375         07625           24         92739         07261           25         92375         07625           26         91993         08007           27         91591         08409           28         91168         08832           29         90725         09275           30         90259         09741           31         89773         10227	8	.96703	.03297
11         96176         0.3824           12         95975         0.4025           13         95764         0.4236           14         95543         0.4457           15         95314         0.4686           16         95076         0.4924           17         94829         0.5171           18         94572         0.5428           19         94303         0.5697           20         94021         0.5979           21         93724         0.6276           22         93412         0.6588           23         93085         0.6915           24         92739         0.7261           25         92375         0.7625           26         92375         0.7625           29         9.91591         0.8409           29         9.9255         0.9275           30         9.0259         0.9741           31         8.973         1.0227           32         8.9265         1.0735           33         8.8733         1.1267           34         8.8176         1.1824           35         8.7593	9	.96541	.03459
11         96176         0.3824           12         95975         0.4025           13         95764         0.4236           14         95543         0.4457           15         95314         0.4686           16         95076         0.4924           17         94829         0.5171           18         94572         0.5428           19         94303         0.5697           20         94021         0.5979           21         93724         0.6276           22         93412         0.6588           23         93085         0.6915           24         92739         0.7261           25         92375         0.7625           26         91933         0.8007           27         91591         0.8409           28         91168         0.8832           29         90725         0.9275           30         90259         0.9741           31         89765         1.0735           33         88733         11267           34         88176         11824           35         87593         1240	10	.96365	.03635
12         95975         0.4023           13         95764         0.4236           14         95543         0.4457           15         95314         0.4866           16         95076         0.4924           17         94829         0.5171           18         94572         0.5428           19         94003         0.5697           20         94021         0.5979           21         93724         0.6276           22         93412         0.6588           23         93085         0.6915           24         92739         0.7261           25         92375         0.7625           24         92739         0.7261           25         92375         0.7625           26         91993         0.8007           27         91591         0.8409           28         91168         0.8832           29         90725         0.9275           30         90259         0.9741           31         89773         1.0227           32         89265         1.0735           33         88733         11	11		
14         95543         0.4487           15         95314         0.4686           16         95076         0.4924           17         94829         0.5171           18         94572         0.5428           19         94303         0.5697           20         94021         0.5979           21         93724         0.6276           22         93412         0.6588           23         93085         0.6915           24         92739         0.7261           25         92375         0.7625           26         91939         0.8007           27         91591         0.8409           29         9.0725         0.9275           30         90259         0.9741           31         89773         1.0227           32         89265         1.0735           33         88733         1.1267           34         88176         .11824           35         87593         1.2407           36         86985         1.3015           37         86349         1.3615           38         85687         1	12	.95975	.04025
15         .95314         .04686           16         .95076         .04924           17         .94829         .05171           18         .94572         .05428           19         .94303         .05697           20         .94021         .05979           21         .93724         .06276           22         .93412         .06588           23         .93085         .06915           24         .92739         .07261           25         .92375         .07625           26         .91993         .08007           27         .91591         .08409           28         .91168         .08832           29         .90725         .09275           30         .90259         .09741           31         .89773         .10227           32         .89265         .10735           33         .8733         .11267           34         .88176         .11824           35         .87593         .12407           36         .86985         .13015           38         .85687         .14313           39         .84	13	.95764	.04236
16         95076         .04924           17         94829         .05171           18         94572         .05428           19         94303         .05697           20         94021         .05979           21         93724         .06276           22         93412         .06588           23         93085         .06915           24         92739         .07261           25         92375         .07625           26         91993         .08007           27         91591         .08409           28         91168         .08832           29         90725         .09275           30         90259         .09741           31         89773         .10227           32         89265         .10735           33         88733         .11267           34         88176         .1824           35         87593         .12407           36         86985         .13015           37         86349         .13651           38         85687         .14313           39         84988         .15	14	.95543	.04457
17         94829         .05171           18         94572         .05428           19         94303         .05697           20         94021         .05979           21         .93724         .06276           22         .93412         .06588           23         .93085         .06915           24         .92739         .07261           25         .92375         .07625           26         .91993         .08007           27         .91591         .08409           28         .91168         .0832           29         .90725         .09275           30         .90259         .09741           31         .89773         .10227           32         .89265         .10735           33         .88733         .11267           34         .88176         .11824           35         .87593         .12407           36         .86985         .13015           37         .86349         .13615           38         .85687         .14313           39         .84988         .15002           40         .84281<			
18         .94572         .05428           19         .94303         .05697           20         .94021         .05979           21         .93724         .06276           22         .93412         .06588           23         .93085         .06915           24         .92739         .07261           25         .92375         .07625           26         .91993         .08007           27         .91581         .08409           28         .91168         .08832           29         .90725         .09275           30         .90259         .09741           31         .89773         .10227           32         .89265         .10735           33         .88733         .11267           34         .88176         .11824           35         .87593         .12407           36         .86985         .13015           37         .86349         .13651           38         .85687         .14313           39         .84988         .15002           40         .84281         .15719           41         .8	•		
19         .94303         .05697           20         .94021         .05979           21         .93724         .06276           22         .93412         .06588           23         .93085         .06915           24         .92739         .07625           25         .92375         .07625           26         .91993         .08007           27         .91591         .08409           28         .91168         .08832           29         .90725         .09275           30         .90259         .09741           31         .89773         .10227           32         .89265         .10735           33         .8733         .11267           34         .88176         .11824           35         .87593         .12407           36         .86849         .13015           37         .86349         .13651           38         .85687         .14313           39         .84988         .15002           40         .84281         .15719           41         .83536         .16464           42         .82			
20         94021         .05979           21         93724         .06276           22         93412         .06588           23         93085         .06915           24         92739         .07261           25         92375         .07625           26         91993         .08007           27         .91591         .08409           28         .91168         .0832           29         .90725         .09275           30         .90259         .09741           31         .89773         .10227           32         .89265         .10735           33         .88733         .11267           34         .88176         .11824           35         .87593         .12407           36         .86985         .13015           37         .86349         .13651           38         .85687         .14313           39         .84998         .15002           40         .84281         .15719           41         .83536         .16464           42         .82764         .17236           43         .81131 <td></td> <td></td> <td></td>			
21         93724         .06276           22         93412         .06588           23         93085         .06915           24         92739         .07261           25         92375         .07625           26         91993         .08007           27         91591         .08409           28         91168         .08832           29         90725         .09275           30         90259         .09741           31         89773         10227           32         89265         .10735           33         88733         .11267           34         88176         .11824           35         87593         .12407           36         86985         .13015           37         86349         .13651           38         85687         .14313           39         84988         .15002           40         84281         .15719           41         83536         .16464           42         82764         .17236           43         81962         .18038           44         81131         .18	19	.94303	.05697
22         93412         .06588           23         93085         .06915           24         92739         .07261           25         92375         .07625           26         91993         .08007           27         91591         .08409           28         91168         .08832           29         90725         .09275           30         90259         .09741           31         89773         10227           32         89265         .10735           33         88733         .11267           34         88176         .11824           35         87593         .2407           36         86985         .13015           37         86349         .13651           38         85687         .14313           39         84998         .15002           40         84281         .15719           41         83536         .16464           42         82764         .17236           43         81131         .18869           44         81131         .18869           45         80269         .197			
23         93085         .06915           24         92739         .07261           25         92375         .07625           26         91993         .08007           27         91591         .08409           28         91168         .08832           29         .90725         .09275           30         .90259         .09741           31         .89773         .10227           32         .89265         .10735           33         .88733         .11267           34         .88176         .11824           35         .87593         .12407           36         .86985         .13015           37         .86349         .13651           38         .85687         .14313           39         .84998         .15002           40         .84281         .15719           41         .83536         .16464           42         .82764         .17236           43         .81962         .18038           44         .81131         .18869           45         .80269         .19734         .20626           47 </td <td></td> <td></td> <td></td>			
24         92739         0.7261           25         92375         0.7625           26         91993         0.8007           27         91591         0.8409           28         91168         0.8832           29         90725         0.9275           30         90259         0.9741           31         89773         1.0227           32         89265         1.0735           33         88733         11267           34         88176         1.1824           35         87593         12407           36         86985         13015           37         86349         13651           38         85687         14313           39         84998         15002           40         84281         15719           41         83536         16464           42         82764         17236           43         81962         18038           44         81131         18869           19731         18869         19731           46         79374         20626           47         78448         21552			
25         92375         .07625           26         91933         .08007           27         91591         .08409           28         91168         .08832           29         90725         .09275           30         90259         .09741           31         .89773         .10227           32         .89265         .10735           33         .88733         .11267           34         .88176         .11824           35         .87593         .2407           36         .86985         .13015           37         .86349         .13651           38         .85687         .14313           39         .84998         .15002           40         .84281         .15719           41         .83536         .16464           42         .82764         .17236           43         .81962         .18038           44         .81131         .18699           45         .80269         .19731           45         .80269         .19731           45         .80269         .19734           46         .79374 <td></td> <td></td> <td></td>			
26         91993         0.8007           27         91581         0.8409           28         91168         0.8832           29         90725         0.9275           30         90259         0.9741           31         89765         10735           32         89265         10733           33         88733         1.1267           34         88176         11824           35         87593         12407           36         86349         13651           37         86349         13651           38         85687         14313           39         84998         15002           40         84281         15719           41         83536         16464           42         82764         17236           43         81962         18038           44         81131         18869           44         81131         18869           45         80269         19731           46         79374         20626           47         7448         22512           47         77488         22512			
27         91591         .08409           28         .91168         .08832           29         .90725         .09275           30         .90259         .09741           31         .89773         .10227           32         .89265         .10735           33         .88733         .11267           34         .88176         .11824           35         .87593         .12407           36         .86985         .13015           37         .86349         .13651           38         .85687         .14313           39         .84998         .15002           40         .84281         .15719           41         .83536         .16464           42         .82764         .17236           43         .81962         .18038           44         .81131         .18869           45         .80269         .19731           46         .79374         .20626           47         .78448         .21552           48         .77488         .22512           49         .76498         .23502           55         .69			
28         91168         08832           29         90725         09275           30         90259         09741           31         89773         10227           32         89265         10735           33         88733         11267           34         88176         11824           35         87593         12407           36         86349         13651           37         86349         13651           38         85687         14313           39         84998         15002           40         84281         15719           41         83536         16464           42         82764         17236           43         81962         18038           44         81131         18869           45         80269         19731           45         80269         19734           46         79374         20626           47         78448         21552           49         76488         23502           50         75476         24524           51         74423         25577	-		
29         .90725         .09275           30         .90259         .09741           31         .89773         .10227           32         .89265         .10735           33         .88733         .11267           34         .88176         .11824           35         .87593         .12407           36         .86349         .13651           37         .86349         .13651           38         .85667         .14313           39         .84998         .15002           40         .84281         .15719           41         .83536         .16464           42         .82764         .17236           43         .81962         .18038           44         .81131         .18869           44         .81131         .18869           45         .80269         .19731           46         .79374         .20626           47         .7448         .21552           50         .75476         .24524           51         .74423         .25577           52         .73339         .26661           53         .72			
30         .90259         .09741           31         .89773         .10227           32         .89265         .10735           33         .88733         .11267           34         .88176         .11824           35         .87593         .12407           36         .86985         .13015           37         .86349         .13651           38         .85687         .14313           39         .84998         .15002           40         .84281         .15719           41         .83536         .16464           42         .82764         .17236           43         .81962         .18038           44         .81131         .18869           45         .80269         .19731           45         .80269         .19731           46         .79374         .20626           47         .78448         .21552           48         .77488         .22512           49         .76498         .23502           50         .75476         .24524           51         .74423         .25577           52         .7			
31         89773         10227           32         89265         10735           33         88733         11267           34         88176         11824           35         87593         12407           36         86985         13015           37         86349         13651           38         85687         14313           39         84998         15002           40         84281         15719           41         83536         16464           42         82764         17236           43         81962         18038           44         81131         18669           45         80269         19731           45         80269         19731           46         79374         20626           47         78448         21552           48         77488         22512           49         76498         23502           50         75476         24524           51         7423         25577           52         73339         26661           57         69859         30141      <			
32         89265         10735           33         88733         11267           34         88176         11824           35         87593         12407           36         86985         13015           37         86349         13651           38         85687         14313           39         84998         15002           40         84281         15719           41         83536         16464           42         82764         17236           43         81962         18038           44         81131         18869           45         80269         19731           45         80269         19731           46         79374         20626           47         78448         21552           48         77488         22512           49         76498         23502           50         75476         24524           51         7423         25577           52         73339         26661           57         69859         30141           56         68612         31388      <	30	.90259	.09741
33         88733         11267           34         88176         11824           35         87593         12407           36         86985         13015           37         86349         13651           38         85687         14313           39         84998         15002           40         84281         15719           41         83536         16464           42         82764         17236           43         81962         18038           44         81131         18869           45         80269         19731           46         79374         20626           47         78448         21552           48         77488         22512           49         76498         23502           50         75476         24524           51         74423         25577           52         73339         26661           53         72220         27780           54         71062         28938           55         69859         30141           56         69859         30141			
34         .88176         .11824           35         .87593         .12407           36         .86985         .13015           37         .86349         .13651           38         .85687         .14313           39         .84998         .15002           40         .84281         .15719           41         .83536         .16464           42         .82764         .17236           43         .81962         .18038           44         .81131         .18869           45         .80269         .19731           46         .79374         .20626           47         .78448         .21552           48         .77488         .23502           50         .75476         .24524           51         .74423         .25577           52         .73339         .26661           53         .72220         .27780           54         .71062         .28938           55         .69859         .30141           56         .68612         .31388           57         .67320         .32680           58         .6			
35         87593         1.2407           36         86985         13015           37         86349         13651           38         85687         14313           39         84998         15002           40         84281         15719           41         83536         16464           42         82764         17236           43         81962         18038           44         81131         18869           45         80269         19731           46         79374         20626           47         78448         21552           48         77488         22512           49         76498         23502           50         75476         24524           51         74423         25577           52         73339         26661           54         71062         28938           55         69859         30141           56         68612         31388           57         67320         32680           58         65988         34012           59         64622         35378			
36         86985         13015           37         86349         13651           38         85687         14313           39         84998         15002           40         84281         15719           41         83536         16464           42         82764         17236           43         81962         18038           44         81131         18869           45         80269         19731           46         79374         20626           47         78448         21552           48         77488         22512           49         76498         23502           50         75476         24524           51         74423         25577           52         73339         26661           53         72220         27780           54         71062         28938           55         69859         30141           56         68612         3138           57         67320         32680           58         65988         34012           59         64622         3577 <t< td=""><td></td><td></td><td></td></t<>			
37         86349         1.3651           38         85687         14313           39         84998         15002           40         84281         15719           41         83536         16464           42         82764         17236           43         81962         18038           44         81131         18869           45         80269         19731           46         79374         20626           47         78448         21552           48         77488         22512           49         76498         23502           50         75476         24524           51         7423         25577           52         73339         26661           53         72220         27780           54         71062         28938           55         6859         30141           56         68612         31388           57         67320         32680           58         65988         34012           59         6422         35378           60         63226         36774 <t< td=""><td></td><td></td><td></td></t<>			
38         85687         .14313           39         8498         .15002           40         84281         .15719           41         83536         .16464           42         82764         .17236           43         81962         .18038           44         81131         .18869           45         80269         .19731           46         .79374         .20626           47         .78448         .21552           48         .77488         .23502           50         .75476         .24524           51         .74423         .25577           52         .73339         .26661           53         .72220         .27780           54         .71062         .28938           55         .69859         .30141           56         .68612         .31388           57         .67320         .32680           58         .65988         .34012           59         .64622         .35378           60         .63226         .36774           61         .61803         .38197           62         .60352			
39         84998         15002           40         84281         15719           41         83536         16464           42         82764         17236           43         81962         18038           44         81131         18869           45         80269         19731           46         79374         20626           47         78448         21552           48         77488         22512           49         76498         23502           50         75476         24524           51         74423         25577           52         73339         26661           53         72220         27780           54         71062         28938           55         69859         30141           56         68612         31388           57         67320         32880           58         65988         34012           59         64622         35378           60         63226         36774           61         61803         38197           62         60352         39648			
40         .84281         .15719           41         .83536         .16464           42         .82764         .17236           43         .81962         .18038           44         .81131         .18869           45         .80269         .19731           46         .79374         .20626           47         .78448         .21552           48         .77488         .22512           49         .76498         .23502           50         .75476         .24524           51         .74423         .25577           52         .73339         .26661           53         .72220         .27780           54         .71062         .28938           55         .69859         .30141           56         .68612         .31388           57         .67320         .32680           58         .65988         .34012           59         .64622         .35378           60         .63226         .36774           61         .61803         .38197           62         .60352         .39648           63         .5			
42         82764         17236           43         81962         18038           44         81131         18869           45         80269         19731           46         79374         20626           47         78448         21552           48         77488         22512           49         76498         23502           50         75476         24524           51         74423         25577           52         73339         26661           53         72220         27780           54         71062         28938           55         69859         30141           56         68612         31388           57         67320         32680           58         65988         34012           59         64622         35378           60         63226         36774           61         61803         38197           62         60352         39648           63         58871         41129           64         57355         42645           65         55803         44197 <td></td> <td></td> <td></td>			
42         82764         17236           43         81962         18038           44         81131         18869           45         80269         19731           46         79374         20626           47         78448         21552           48         77488         22512           49         76498         23502           50         75476         24524           51         74423         25577           52         73339         26661           53         72220         27780           54         71062         28938           55         69859         30141           56         68612         31388           57         67320         32680           58         65988         34012           59         64622         35378           60         63226         36774           61         61803         38197           62         60352         39648           63         58871         41129           64         57355         42645           65         55803         44197 <td>44</td> <td>02526</td> <td>16464</td>	44	02526	16464
43         81962         18038           44         81131         18869         19731           45         80269         19731         20626           47         78448         21552           48         77488         22512           49         76498         23502           50         75476         24524           51         74423         25577           52         73339         26661           53         72220         27780           54         71062         28938           55         69859         30141           56         68612         31388           57         67320         32680           58         65988         34012           59         64622         35378           60         63226         36774           61         61803         38197           62         60352         39648           63         58871         41129           64         57355         42645           65         55803         44197			
44         81131         18869           45         80269         19731           46         79374         20626           47         78448         21552           48         76498         22512           49         76498         23502           50         75476         24524           51         74423         25577           52         73339         26661           53         72220         27780           54         71062         28938           55         69859         30141           56         68612         3138           57         67320         32680           58         65988         34012           59         64622         3573           60         63226         36774           61         61803         38197           62         60352         39648           63         58871         41129           64         57355         42645           65         55803         44197	-		
45         80269         19731           46         79374         20626           47         78448         21552           48         77488         22512           49         76498         23502           50         75476         24524           51         74423         25577           52         73339         26661           53         72220         27780           54         71062         28938           55         69859         30141           56         68612         31388           57         67320         32680           58         65988         34012           59         64622         35378           60         63226         36774           61         61803         38197           62         60352         39648           63         58871         41129           64         57355         42645           65         55803         44197			
46         .79374         .20626           47         .78448         .21552           48         .77488         .22512           49         .76498         .23502           50         .75476         .24524           51         .74423         .25577           52         .73339         .26661           53         .72220         .27780           54         .71062         .28938           55         .69859         .30141           56         .68612         .31388           57         .67320         .32680           58         .65988         .34012           59         .64622         .35378           60         .63226         .36774           61         .61803         .38197           62         .60352         .39648           63         .58871         .41129           64         .57355         .42645           65         .55803         .44197			
47         .78448         .21552           48         .77488         .22512           49         .76498         .23502           50         .75476         .24524           51         .74423         .25577           52         .73339         .26661           53         .72220         .27780           55         .69859         .30141           56         .68612         .31388           57         .67320         .32680           58         .65988         .34012           59         .64622         .35378           60         .63226         .36774           61         .61803         .38197           62         .60352         .39648           63         .58871         .41129           64         .57355         .42645           65         .55803         .44197			
49         .76498         .23502           50         .75476         .24524           51         .74423         .25577           52         .73339         .26661           53         .72220         .27780           54         .71062         .28938           55         .69859         .30141           56         .68612         .31388           57         .67320         .32680           58         .65988         .34012           59         .64622         .35378           60         .63226         .36774           61         .61803         .38197           62         .60352         .39648           63         .58871         .41129           64         .57355         .42645           65         .55803         .44197			
50         .75476         .24524           51         .74423         .25577           52         .73339         .26661           53         .72220         .27780           54         .71062         .28938           55         .69859         .30141           56         .68612         .31388           57         .67320         .32680           58         .65988         .34012           59         .64622         .35378           60         .63226         .36774           61         .61803         .38197           62         .60352         .39648           63         .58871         .41129           64         .57355         .42645           65         .55803         .44197	48	.77488	.22512
51         .74423         .25577           52         .73339         .26661           53         .72220         .27780           54         .71062         .28938           55         .69859         .30141           56         .68612         .31388           57         .67320         .32680           58         .65988         .34012           59         .64622         .35378           60         .63226         .36774           61         .61803         .38197           62         .60352         .39648           63         .58871         .41129           64         .57355         .42645           65         .55803         .44197	49	.76498	.23502
52         .73339         .26661           53         .72220         .27780           54         .71062         .28938           55         .69859         .30141           56         .68612         .31388           57         .67320         .32680           58         .65988         .34012           59         .64622         .35378           60         .63226         .36774           61         .61803         .38197           62         .60352         .39648           63         .58871         .41129           64         .57355         .42645           65         .55803         .44197	50	.75476	.24524
53         .72220         .27780           54         .71062         .28938           55         .69859         .30141           56         .68612         .31388           57         .67320         .32680           58         .65988         .34012           59         .64622         .35378           60         .63226         .36774           61         .61803         .38197           62         .60352         .39648           63         .58871         .41129           64         .57355         .42645           65         .55803         .44197	51	.74423	.25577
53         .72220         .27780           54         .71062         .28938           55         .69859         .30141           56         .68612         .31388           57         .67320         .32680           58         .65988         .34012           59         .64622         .35378           60         .63226         .36774           61         .61803         .38197           62         .60352         .39648           63         .58871         .41129           64         .57355         .42645           65         .55803         .44197			
54         .71062         28938           55         .69859         30141           56         .68612         31388           57         .67320         32680           58         .65988         34012           59         .64622         35378           60         .63226         36774           61         .61803         38197           62         .60352         39648           63         .58871         41129           64         .57355         .42645           65         .55803         .44197			
56         .68612         .31388           57         .67320         .32680           58         .65988         .34012           59         .64622         .35378           60         .63226         .36774           61         .61803         .38197           62         .60352         .39648           63         .58871         .41129           64         .57355         .42645           65         .55803         .44197	54	.71062	.28938
57         67320         32680           58         65988         34012           59         64622         35378           60         63226         36774           61         61803         38197           62         60352         39648           63         58871         41129           64         57355         42645           65         55803         44197	55	.69859	.30141
58         .65988         .34012           59         .64622         .35378           60         .63226         .36774           61         .61803         .38197           62         .60352         .39648           63         .58871         .41129           64         .57355         .42645           65         .55803         .44197			
59         .64622         .35378           60         .63226         .36774           61         .61803         .38197           62         .60352         .39648           63         .58871         .41129           64         .57355         .42645           65         .55803         .44197			
60     .63226     .36774       61     .61803     .38197       62     .60352     .39648       63     .58871     .41129       64     .57355     .42645       65     .55803     .44197			
61			
62     .60352     .39648       63     .58871     .41129       64     .57355     .42645       65     .55803     .44197			
63       .58871       .41129         64       .57355       .42645         65       .55803       .44197			
64     .57355     .42645       65     .55803     .44197			
65			
.04211   .45/89			
	00	.54211	.40709

TABLE A(2)—SINGLE LIFE FEMALE, 6 PERCENT, SHOWING THE PRESENT WORTH OF A LIFE ESTATE INTEREST, AND OF A REMAINDER IN-TEREST—Continued

(1)—Age	(2)—Life estate	(3)—Re- mainder
67	.52583	.47417
68	.50924	.49076
69	.49241	.50759
70	.47540	.52460
71	.45823	.54177
72	.44088	.55912
73	.42341	.57659
74	.40587	.59413
75	.38833	.61167
76	.37073	.62927
77	.35307	.64693
78	.33546	.66454
79	.31811	.68189
30	.30117	.69883
81	.28489	.71511
82	.26935	.73065
83	.25439	.74561
84	.23956	.76044
85	.22441	.77559
86	.21010	.78990
37	.19674	.80326
38	.18431	.81569
39	.17285	.82715
90	.16241	.83759
91	.15301	.84699
92	.14470	.85530
93	.13741	.86259
94	.13103	.86897
95	.12535	.87465
96	.11998	.88002
97	.11487	.88513
98	.10999	.89001
99	.10532	.89468
100	.10087	.89913
101	.09661	.90339
102	.09250	.90750
103	.08846	.91154
104	.08439	.91561
105	.08000	.92000
106	.07471	.92529
107	.06718	.93282
108	.05426	.93262
109	.02830	.94574
1U3	.02630	.9/1/0

# §179.6 Notice of termination of life estate.

Upon receipt of a renunciation of interest or notice of death of an Indian or non-Indian who died possessed of a life estate in Indian land, the Superintendent having jurisdiction shall file a copy of the renunciation or death certificate or other evidence of death with the appropriate Bureau of Indian Affairs' Land Titles and Records Office for recording.

### PART 181—INDIAN HIGHWAY SAFETY PROGRAM

Sec.

181.1 Purpose.

181.2 Definitions.

181.3 Am I eligible to receive a program grant?

181.4 How do I obtain an application?

181.5 How are applications ranked?

181.6 How are applicants informed of the results?

181.7 Appeals.

AUTHORITY: 23 U.S.C. 402; 25 U.S.C. 13.

Source:  $62\ FR\ 55331,\ Oct.\ 24,\ 1997,\ unless$  otherwise noted.

#### §181.1 Purpose.

This part will assist the BIA Indian Highway Safety Program Administrator to disperse funds DOT/NHTSA has made available. The funds assist selected tribes with their proposed Highway Safety Projects. These projects are designed to reduce traffic crashes, reduce impaired driving crashes, increase occupant protection education, provide Emergency Medical Service training, and increase police traffic services.

## §181.2 Definitions.

Appeal means a written request for review of an action or the inaction of an official of the BIA that is claimed to adversely affect the interested party making the request.

Applicant means an individual or persons on whose behalf an application for assistance and/or services has been made under this part.

*Application* means the process through which a request is made for assistance or services.

Grant means a written agreement between the BIA and the governing body of an Indian tribe or Indian organization wherein the BIA provides funds to the grantee to plan, conduct, or administer specific programs, services, or activities and where the administrative and programmatic provisions are specifically delineated.

*Grantee* means the tribal governing body of an Indian tribe or Board of Directors of an Indian organization responsible for grant administration.